IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 2ND MARCH 2007 / 11TH PHALGUNA 1928

WP(C).No. 4327 of 2007(M)

PETITIONER:

DR. P.K.ROSE BIST, S/O. PATHROSE,
KIRAN BUILDINGS, NEAR PETROL PUMP,
POTHENCODE, THIRUVANANTHAPURAM.

BY ADV. SRI. SAJU.S.A.

RESPONDENTS:
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1. **THE TAHSILDAR,**
   TALUK OFFICE, WEST FORT, THIRUVANANTHAPURAM.

2. **VILLAGE OFFICER,**
   VILLAGE OFFICE, ANDOORKKONAM,
   THIRUVANANTHAPURAM.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 4327 OF 2007-M

JUDGMENT

The petitioner has approached this Court, praying for a direction to the 1st respondent to consider and pass orders on Ext.P1 representation filed by him on 17.8.2006. He constructed a building and the Tahsildar assessed building tax for it, by Ext.P3 order dated 12.1.2005, produced along with I.A.No.3222/2007. Ext.P1 is filed on 17.8.2006, praying for instalment facility and also to segregate residential and non-residential area, for the purpose of assessment of building tax.

2. If there is any error apparent in the record of the assessment, the petitioner has got a right to file rectification petition under Section 15 of the Building Tax Act within three years from the date of assessment. The petitioner may invoke the right under the said provision and place materials before the Tahsildar, seeking rectification of the alleged mistake, that has crept in, in the assessment. In that event, the Tahsildar will consider and pass orders on it in accordance with law within two months from the date of filing of that petition. The normal time limit for paying the amount in instalments is already over. After the assessment, now two years are over.

Therefore, the petitioner may pay the balance amount in two monthly instalments. The 1st instalment shall be paid on or before 31.3.2007 and the 2nd instalment on or before 30.4.2007. If the rectification petition is allowed, the amount, if any, paid by the petitioner in excess shall be refunded to him. If the amount is not paid as directed above, the respondents can recover the same in accordance with law.

The Writ Petition is disposed of as above.

2nd March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/